






**Office of Financial Management**  
**Procedures for the Year-To-Date Reconciliation Spreadsheet**  
**By Accounting Division - Payroll Consulting**

**Source Documents Required:**

**Payroll Registers:**

**Payroll Cancelled Warrant Registers:**



**Misc. Deduction Registers for:**

-  Deferred Comp
-  Dependent Care
-  Pre Taxed Health Insurance (EE/ER)
-  Retirement Adjustments
-  VEBA payments




**Accrued Deduction Vouchers for:**

-  Federal taxes, retirement, and medical aid.







**Journal Vouchers:**

-  Health Ins (INS) - state share billing from operating funds and the transfer to HCA around 25th of month.
-  Tax Link (TXL) - these are the official \$ transmitted to IRS via OST.

**HRISD Monthly Reports:**

-  YTD Reports
-  Variance Out of balance to OASI/Medicare
-  Wages Not Subject to OASI/Medicare

**Also verify w/Staff:**

-  Non-Taxable Allowances
-  Any deaths in 2005 paid in 2006, Deaths in 2006
-  Any Workers Comp buyback
-  Non-cash activity
-  SSDP information (Refer to HRISD Domestic Partner 2003-A & 2003-B Handouts)
  1. Taxable contribution (State Share A.72 screen Non Cash Perm)
  2. Taxable Premium (Employee's Share)
-  A.08 Adjustments (Before, During and After screen prints)